

Charity Registration number 1187840

## **DELIVER A SMILE**

Annual Report and Financial Statements

for the Year Ended 31 October 2023

## **DELIVER A SMILE**

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## **DELIVER A SMILE**

### **Reference and Administrative Details**

Charity name	Deliver A Smile
Charity registration number	1187840
Company registration number	11610802
Correspondence address	436 Coventry Road Birmingham B10 0UG
Trustees	Mr Sohail Arshad  Mr Humayun Saleem  Mr Sakien Taj
Bankers	Barclays Bank PLC Small Heath Branch Birmingham West Midlands
Independent Examiner	Parker Accountants 19/21 Hatchett Street Hockley Birmingham B19 3NX

## **DELIVER A SMILE**

### **Trustees' Report**

The Trustees present their annual report together with the unaudited financial statements of Deliver A Smile (the charity for the year ended 31 October 2023). The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

#### **Structure, Governance and Management**

##### Governing document

Deliver A Smile ("the charity") is a Charitable Trust that was formed at a meeting of the Trustees in October 2018. The charity is governed by its Trust Deed dated 10 February 2020. It was registered with the Charity commission on 10 February 2020.

##### Method of appointment and induction of new Trustees

New Trustees are appointed by the Kuwait Society for Humanitarian Work, a charity registered on 13 June 2016 with the Kuwait Ministry of Social Affairs with the registration number 72/A/2016, whose address is PO Box 12326, Al-Shamia 71653, Kuwait at the Annual General Meeting or at a suitably convened meeting by giving written notification to the Charity by letter or electronic email to the registered office. At such a meeting the Trustees are briefed on their legal obligations under Charity Law, the content of the charity's constitution, and its recent performance.

##### Organisational structure and decision making

The board of Trustees oversee the running of the charity on a day to day basis. All operational decisions are made at board meetings which are held frequently throughout the year.

##### Risk management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

#### **Objectives and Activities**

##### Summary of objectives

Deliver A Smile remains committed to its foundational mission: the advancement of the Islamic faith, the relief of poverty, and the promotion of education aimed at fostering religious harmony for the benefit of the public. Over the past year, we have made significant strides in these areas, contributing to the well-being of communities both in the United Kingdom and globally.

##### **Advancement of the Islamic Faith**

Central to our mission is the advancement of the Islamic faith. In 2023, Deliver A Smile has continued to actively support Islamic Centres across the United Kingdom, facilitating their growth and ensuring they expand their reach, offering spiritual guidance, educational opportunities, and community services to an increasing number of individuals.

This year, we have been privileged to fund and support the development of several new mosque properties, including:

**Loughborough Muslim Centre:** Our funding has been instrumental in the establishment and expansion of this centre, enabling it to better serve the local Muslim community by providing a place of worship and community activities

**Abu-Haneefah Foundation, Blackburn:** This Islamic Educational establishment has benefited from our support, allowing it to enhance its educational offerings and increase its capacity to serve the community

**Centre in Newcastle Upon Tyne:** We continue to invest in the development of this Centre, which houses the offices for IDC NE (Islamic Diversity Centre North East), a mosque, and additional community services. Ongoing work aims to further expand the building's capacity to offer a wider range of services to the community.

Moreover, our efforts extend beyond funding. We have provided governance support to multiple Islamic Centres across the country, helping them navigate challenges, enhance their operational effectiveness and ensure their long-term sustainability..

#### Advancement of Education

Education remains a cornerstone of our efforts to promote religious harmony and community well-being. Throughout 2023, Deliver A Smile has supported numerous educational projects designed to foster understanding, tolerance, and mutual respect among people of different faiths.

Our key educational initiatives this year included:

**Islamic Educational Programs:** We have continued to support Islamic educational projects across the country, providing resources and funding to enhance curriculum development, teacher training, and student engagement. These programs are designed to offer a comprehensive understanding of Islamic teachings while promoting values of peace, tolerance, and community service.

**Interfaith Dialogue and Understanding:** We have also invested in projects aimed at promoting interfaith dialogue and understanding. These initiatives have brought together individuals from diverse religious backgrounds to engage in meaningful discussions, build relationships, and work towards common goals. Our efforts in this area are driven by the belief that education is a powerful tool for breaking down barriers and fostering a more inclusive society

As we reflect on the year 2023, Deliver A Smile is proud of the progress we have made in advancing our mission. Through our ongoing commitment to the Islamic faith, the relief of poverty, and the promotion of education, we have touched the lives of countless individuals and made a positive impact on communities both near and far.

Looking ahead, we remain steadfast in our dedication to these goals. We will continue to seek out opportunities to expand our reach, deepen our impact, and work in partnership with others to create a world where faith, compassion, and understanding guide our collective efforts for the common good.

Our achievements this year would not have been possible without the generous support of our donors, volunteers, and partners. We extend our heartfelt thanks to everyone who has contributed to our work and we look forward to continuing this journey together in the coming year.

## Financial Review

### Reserves policy

The charity's reserve policy is to build a sufficient level of reserve to enable the trustees to the charity to continue its operations.

### Principle funding

For the period under consideration, the Company received donations of £862,023 from the Kuwait Humanitarian Society for charitable purposes and the purchase of property. Property were purchased with a combined value of £751,402 and charitable grants made of £103,000.

## Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and

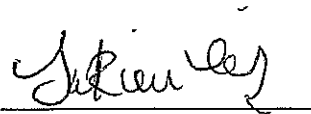
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 12 August 2024 and signed on their behalf by:



Mr H Saleem  
Trustee



Mr S Taj  
Trustee

**Independent Examiner's Report to the Trustees of  
DELIVER A SMILE**

I report on the accounts of the Trust for the year ended 31 October 2023, which are set out on pages 6 to 9.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- 1) examine the accounts under section 145 of the Charities Act,
- 2) follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- 3) state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Charities Act 2006 or,
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Parkar Accountants  
12 August 2024

19-21 Hatchett Street  
Birmingham, B19 3NX

## DELIVER A SMILE

### Statement of Financial Activities for the Year Ended 31 October 2023

Note	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Incoming resources</b>			
Incoming resources from generated funds & Donations	110,631	110,631	
Other income			1
Total incoming resources	<u>110,631</u>	<u>110,631</u>	<u>1</u>
<b>Resources expended</b>			
Charitable activities	109,254	109,254	
Governance cost	720	720	480
Bank and other charges	95	95	109
Administration	433	433	99
Total resources expended	<u>110,502</u>	<u>110,502</u>	<u>688</u>
 Net movement of funds	 129	 129	 -687
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>1,805</u>	<u>1,805</u>	<u>2,492</u>
Total funds carried forward	<u>1,934</u>	<u>1,934</u>	<u>1,805</u>

All incoming resources and resources expended derive from continuing activities.

The charity has recognised no gains or losses for the year other than the results above.

The notes on pages 8 and 9 form an integral part of these financial statements

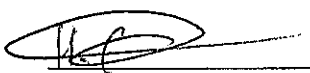


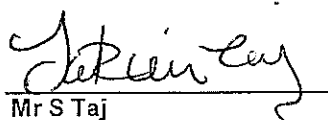
# DELIVER A SMILE

## Balance Sheet as at 31 October 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed Assets	4	<u>2,401,127</u>		<u>1,649,725</u>	
Investments			2,401,127		1,649,725
Current Assets		<u>50,728</u>		<u>506,009</u>	
Prepayments		0		3,760	
Cash at bank and in hand		50,728		502,249	
Creditors: Amounts falling due within one year	5	<u>50,361</u>		<u>505,771</u>	
Net Current Assets			<u>367</u>		<u>238</u>
Net Assets			<u>2,401,494</u>		<u>1,649,963</u>
The funds of the charity:					
Funds	6	<u>2,401,494</u>		<u>1,649,963</u>	
Unrestricted Income funds		1,934		1,805	
Restricted funds		<u>2,399,560</u>		<u>1,648,158</u>	
Total Charity Funds		<u>2,401,494</u>		<u>1,649,963</u>	

Approved by the Board on 12 August 2024 and signed on its behalf by:

  
 Mr H Saleem  
 Trustee

  
 Mr S Taj  
 Trustee

## DELIVER A SMILE

### Notes to the Financial Statements for the Year Ended 31 October 2023

#### 1) Accounting policies

##### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities SORP (FRS102) effective 01 January 2015.

##### Fund accountancy policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

##### Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

##### Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those cost of an indirect nature necessary to support them.

#### 2) Governance costs

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Accountancy cost	720	720	480
	<u>720</u>	<u>720</u>	<u>480</u>

#### 3) Trustees' remuneration and expenses

No trustees received any remuneration during the year.

## DELIVER A SMILE

### Notes to the Financial Statements for the Year Ended 31 October 2023

#### 4) Investments

##### Investment properties

	2023	2022
	£	£
Cost - bought forward	1,649,725	0
Additions	751,402	1,649,725
Depreciation	0	0
Net book value as at 31 October 2023	<u>2,401,127</u>	<u>1,649,725</u>

#### 5) Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	600	0
Deferred income	49,161	505,291
Accruals	600	480
	<u>50,361</u>	<u>505,771</u>

#### 6) Analysis of funds

	At 1 November 2022	Incoming resources	Resources expended	At 31 October 2023
	£	£	£	£
<b>General Funds</b>				
Restricted funds	1,648,158	751,402	0	2,399,560
Unrestricted income fund	1,805	110,631	110,502	1,934
Totals	<u>1,649,963</u>	<u>862,033</u>	<u>110,502</u>	<u>2,401,494</u>

The restricted fund represents the gift and subsequent purchase of investment property.  
No fair value adjustment was considered.